

App F IX-4

Previous References

St. L. 275-32-44

Later References

St. L. 4-542
St. L. 213-54-2

Revenue
1611

1932-33
(Incl)

File No. 275-32

Serial Nos. 34, 35, 41

✓
PRESERVE

P-151

General and Revenue Secretariat.

Serial Nos

Part B for November 1933

SUBJECT.

Amendments to Rule 21 of the
rules issued under Notification
no L 5923/275-32 of 13.3-33

To the Compiler, Mysore Gazette
no. L 3552 of 21.11-33

Copy to Dy. Commr. of Dist. Commr.
Stamps and Compiler for reference
no. L 3553-62 of 21.11-33

4 12.33.

From

Muz. Sec. under Distt.

no H-3 C 2842/3253 D 7-8-33

Furnishes information in regard to the
action taken to give effect to the working
of the Mysore Museum 200 Repr. in Distt.

At present the delay stamp
only at District Treasuries is authorized
under the rules (vide rule 4 of the rules),
Muz. Sec. has reported that the stamps
are stocked & sold in the Taluk
treasuries also. This has perhaps been done to give facility

Serial
No

to the proprietors of cinemas in Chikaballap
and K.G.7. (Narrowly defined jurisdiction)
in such areas the Regulation is extended
My action ^{of the D.C.} is perhaps to be regularised
In the District, the District Treasury
Officer & Personal Assistant to the D.C.
has been ^{carefully} authorised to check the tickets
and accounts in Kola District, only Police
Officers of Police the grade of Sub-Inspectors
of Police are entrusted with this work it
would perhaps be well if an Officer of a
higher status say the District Treasury Officer or
the J. & O. at Chikaballap or the Special
Magistrate at K.G.7 is appointed as an

inspect under Sec
11 of the Regn
checking under Rule 20(2)
of the Rules

Inspecting Officer under Sec 11 of the Regulation
3 It has not been definitely stated
that the proprietors have been asked
to maintain the prescribed registers under
rule 19 of the Rules.

4 If approved, these facts will be
intimated to the D.C. for necessary action

5 for [replies from the D.C.s will be awaited]
15/8/33

6 A draft may be put up for consideration

7 A draft letter is sub^d for consideration
for 28/8/33-AY

8 may be approved

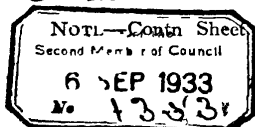
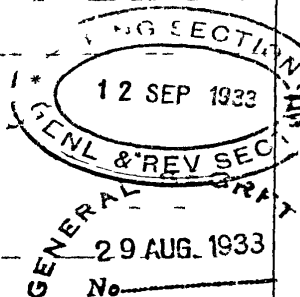
9

10

11

12

13



762-15

462

File No

22

of 1932

General and Revenue Secretariat

20 Mr D. C. Kharbitt

no 22050 dated 15-9-33

Issues for the instructions in regard to the working of the Rules & request him to state the authority under which the stocking & sale of stamps in the Taluk Treasuries is allowed

for

1669/33

From Mr D. C. Kharbitt

no AS P. R 103 C 133-34 dt 26-9-33

35

Explains the circumstances under which he directed the sale of the entertainments tax stamps in the Taluk Treasuries at Baringhat and Bhichaballapur Taluks.

1. The action of the D.C. has to be ratified by modifying rule 21 of the rules in the subject

2. Before taking action as suggested, the Financial Branch (Stamp Section) may please be consulted on the point raised in para 4 of the P.O. 13 that the D.C. has power to order sale of stamps in the sub-treasuries under his control under the Account codes

13 for favor of remarks

1257
15 OCT 1933

for 13 x-33

For P.O. with Camps

AD 14/10

706

Serial
No

14 Evidently the Dy Com has in mind Rule 24, in Appendix XXII - Chapter XII - pp. 172 of the Mysore Civil Account Code, vol. II. according to which "Every Taluk Treasury shall be a Branch Depot for the sale of stamps of all descriptions As this is a point relating to Account Code also, G.F. Section may perhaps be consulted

21/10 15 Under the rules relating to the Custody & supply of stamps in App XXII Rule VI, the Dy Com has authority to arrange for sale of stamps in sub-treasuries also. As far as the Finance Dept goes, it is not quite clear how and why the sale of Endowment tax stamps is sought to be distinguished from that of other stamps.

21/10 Sales for personal before return.

Pl Secy) 21.10.33

17 21/10/33

23/10/33.

18 As pointed out above by the Finance Dept, it has to be borne in mind that the general rules applicable to the custody, supply and sale of stamps contained in chapt XXIII - H.C.A. vol II - (Appendix XXII) have to be

applied to the case of the entertainment tax stamps also all that requires to be done in this case therefore to add the term "Inlets" between the words "distinct" & "separate" in rule 21 of the rules. This will regularise the action of the D.C. & will also facilitate the issue of an addendum to the appended in question in view of the introduction of this new kind of stamp. It is further if this may be done at the same time a quarter anna will also be added in the margin of this rule as its omission may be misunderstood.

This may be done by

This is necessary

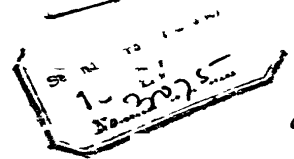
for: 24/11/33 AM
by Referee 13 Apr 1934

20 A draft may be put in as above

A draft note is put up for approval. The quarter anna stamp was presented in form 7441 dated 12/11/33

74/3.

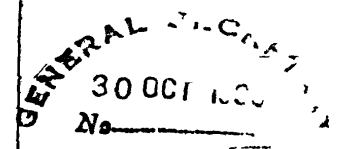
for: 27.11.33 AM



2 The draft noted for consideration sent (leg) may be approved

4 (number)

10 Dec 14/11
for 15/11
17 Dec 16/11
for 17/11



1530/2

Serial
No

41

20

The compiler, Mysore
no 23552 dated 21/11/33
notifies certain amendments to
rule 21 of the rules issued with
order no 25928/1005-32 dt 13/3/33

20

The Secy. Dy.
" Commr of stamps
" Commr of the
no 23553-62 dt 21/11/33
forwards a copy of the 41 forms

~~For Secy.~~
For
29/11/33

B
For
29/11/33

A.3.C 2842/32-33 Dated the 7th August 1933
the Deputy Commissioner, Kolar District to the General Secy
*******:O.*******

With reference to your letter dated the No. L. 1019-22 dated the 1st August 1933 calling for a report on the action taken to give effect to the Mysore Amusement Tax Regulation, I have the honor to state as follows:-

1. Under rule 25 (e) of the notification No. L. 5923/M1. dated the 1st March 1933 all the Police Officers of and above the grade of Sub Inspectors were appointed as Inspecting Officers under Section 11 of the Amusement Tax Regulation, in their respective jurisdictions.
2. The District Treasury Officer was requested to indent for the stamps and stock them in the Taluk Treasuries with instructions to sell them to the proprietors of the several entertainments.
3. A form of the ticket to be issued was prescribed and the proprietors were instructed to adopt the form and necessary instructions were also issued to them in the matter stamping the tickets before issue and their checking.
4. Arrangements have also been made to get daily accounts of stamps sold and tickets issued. These returns are received in the District Office and the accounts are compiled.
5. The Magistrates have been instructed to warn all the proprietors at the time of the issue of the license that the Amusements Tax Regulation has come into force and that they have to follow the procedure laid in the rules and regulations and also the instructions issued by the Deputy Commissioner regarding the form of tickets, their sale, and recovery of the tax in the shape of stamps to be affixed to the tickets.
6. Necessary action has been taken in all the matters set forth in the concluding portion of your letter No. L.

L. 8406-13/M1. 275-32 dated the 24th

" Copy "

pro
13 + 33

L 2050

Me 275-32-34

To

8/15/9/33

The Deputy Commissioner,
Kolar District.

Sir,

with reference to your letter No. A 5
2842/32-33 dated the 7th August 1933 forward-
ing a report of action taken to give effect
to the Mysore Amusements Tax Regulation in the
Kolar District, I am directed to state that
under Rule 21 of the rules issued with
notification No. L. 5923/M1. dated the 13th
March 1933, the sale of the stamps is autho-
rised only in District Treasuries and to
request to be informed of the authority under
which their stocking and sale in the Taluk
Treasuries is allowed, as reported in para 2
of your letter under reply.

2. In addition to the Police Officers
of and above the grade of Sub Inspectors
who are appointed as Checking Officers, ~~it~~
the desirability of
~~is necessary~~ to appoint an officer of ^a higher
status under Section 11 of the Regulation
and 25 (C) of the rules, to inspect the accounts
maintained by the proprietors of entertainment
~~and the question of appointing the District~~
^{such}
Treasury Officer, Kolar, ^{or} the Sub Division
Officer, Chikballapur and the Special
Superintendent of Police K.G.F., ~~at such~~
~~at these places~~ may be considered. *by*

*plus is for cases -
The status of the officer like
appointed is not specified in
the rules. In Mysore at least
Police Inspector and Inspectors are
appointed as supervising officers*

3. It has not been definitely reported
if the proprietors have been asked to main-
tain the registers in the prescribed form
under rule 19. Necessary action may

may kindly

been done.

4. With a view to avoid leakage of revenue
a list of places of entertainments should be
prepared and maintained up to date and provi-
sions of the Regulation duly enforced.

I have etc.,

*for full seg. 4910
in AM*

W. C. G.

Mr 275-32-35 1530

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT

Dated, Kolar, the 26th September 1933.

In all future correspondence
please quote this

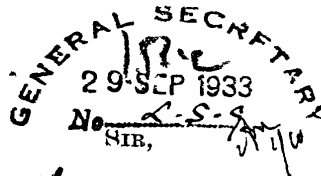
No. A.5.P.R.103-C/33-34
Encls

FROM

T.G.Rama Iyer, Esq., B.A.,
Deputy Commissioner,
Kolar District

TO

H.V.Ramaswami, Esq., M.A., B.L.,
General Secretary to the Government of Mysore,
Bangalore.



With reference to your letter No.L.2050/L1.275-32-34, dated 15th September 1933, enquiring the authority under which the sales of ^{entertainment} tax stamps were allowed in the Taluk Treasuries, I have the honor to state that I authorised the Sub-Treasuries of Bowringpet and Chickballapur to stock and sell the stamps under the following circumstances.

2. No doubt Rule 21 of the rules issued with notification No.L.5923/L1, dated the 13th March 1933, authorises the stock and sale in the District Treasuries. Rule 22 of the same Rules empowers the Deputy Commissioners to appoint such number of vendors as may be necessary.

3. In this connection, I beg to refer to my letter No.A.5.C.2842/ dated 27th May 1933 and 20th June 1933 seeking instructions of Government in the matter of the rate of discount to be allowed to the vendors as also to letter No.Fl.6879-88/St., dated 28th June 1933 from the Secretary, Development Department, intimating that pending further orders, the sale of entertainment Tax stamps should be direct to the public and I beg to state that having regard to the fact that it would be difficult for the mofussil public to come to the District Headquarters to purchase stamps and that in the absence of payment of discount to the vendors, the local sales could not be assured, I directed the sale in Bowringpet and Chickballapur treasuries so as to avoid inconvenience to the proprietors of various amusements and entertainments, particularly of the mofussil places, where the regulation has come into force.

4. I am of opinion that Rule 21 requires to be amended if it is considered

This is dealt with in the stamp (final) for 13 x 33

considered that Deputy Commissioner is not a
issue of stamps in the Sub-treasuries under his a
I think, he is, under the provisions of Account Code - so
afford facilities to the public of all places where there may
entertainments and that even if some discount is allowed to the stamp
vendors that may be appointed under Rule 22, the Sub-treasuries may ha
to stock stamps in order that local indents may, without undue delay be
honoured in time. Otherwise, if the rule 21 stands as it is, it will
not be easily workable.

5. Regarding the appointment of higher officers to check the accounts
etc., I have authorised the District Treasury Officer, Kolar, the Sub-
Division Officer, Chickballapur and Special Superintendent of Police,
Kolar Gold Fields under rule 25(c) to make inspections under section
11 Mysore Amusements Tax Regulation in their respective jurisdictions.

I have the honor to be,
Sir,
Your most obedient servant,

as Enappa
Treasury Asst. Commissioner,
For Deputy Commissioner,
Kolar District.
(absent from station).

26 9 33

L.S.R.

De

23552
17 copies

ME 275-32-41
9 21-11-33
regulation

page #

in exercise of the power conferred
by section 12 (1) of the Copyright Act
the regulation, with effect from the
are pleased to insert into the
amendment of the said regulation
issued under the said Act, 1956, 1
275-32-41 the following:-

(1) the words "value" shall
be inserted between the words "and" and
"and" as follows:-

(2) the words "and" shall
be inserted between the words "and" and
"and" as follows:-

4/22

30/10/33
for

10

~~Handwritten signature~~

THE SECRETARY, GOVERNMENT OF INDIA
CULTURAL AFFAIRS
NEW DELHI

23553-62
9 21-11-33

for information

for information

30/10/33
for

GENERAL SECRETARIAT

N. L. 3553—M. L. 373 341, dated 22d—21st November 1921.

In exercise of the powers conferred by Section 12 (1) of the Movable Assets Tax Law, 1917, VIII of 1917, the Government are pleased to direct that the following alterations be made to the 21st of the schedule under No. 4723—M. L. 373 342, dated 1st to 31st 1921—

(1) The words "and 1922" shall be inserted between the words "1st 1921" and "Treasury", and

(2) The words "quarter 1922" shall be added in the margin of the rule as "(1) quarter 1922" and the existing rule re-numbered.

By Order,
H. V. RAMSAY,
Secretary to Government,
General Department.

GENERAL SECRETARIAT

No L 3552—Ml 275-32-41, dated 20th—21st November 1933

In exercise of the powers conferred by Section 12(1) of the Mysore Amusements Tax Regulation, VIII of 1932, the Government are pleased to direct that the following amendments be made to Rule 21 of the Rules issued under Notification No L 5923—Ml 275 32, dated the 13th March 1933 —

(1) The words "and taluk" shall be inserted between the words "District" and "Treasuries", and

(2) The words "quarter anna" shall be added in the margin of the rule as "(1) quarter anna" and the existing items re-numbered

By Order,
H V RAMASWAMI,
*Secretary to Government,
General Department.*